Office of the Auditor General of Canada

Bureau du vérificateur général du Canada

2017–18
Departmental Plan

Approved

Original signed by

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FCA (New Brunswick)
Auditor General of Canada

Original signed by

The Honourable William F. Morneau, P.C., M.P.
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Message from the Auditor General of Canada

I am pleased to present the Office of the Auditor General's 2017–18 Departmental Plan. Replacing our Report on Plans and Priorities, the Departmental Plan uses an updated format to provide parliamentarians and Canadians with information on what we do and on the results we are trying to achieve during the upcoming year. It communicates our plans, priorities, and performance goals, and the forecasted resources (financial and human) required to deliver those results.

As the legislative auditor of the federal government and Canada's three territories, we provide Parliament and the northern legislatures with independent and objective assurance, advice, and information on government expenditures and the management of government programs. In the 2017–18 fiscal year, we expect to complete 89 financial audits, 24 performance audits, and 9 special examinations.

The Office's mission is to contribute to well-managed and accountable government for Canadians. Our vision is to be widely respected for the quality and impact of our work. We have established a set of 11 strategic objectives to guide us in the realization of this mission and vision. Each year, we review our progress against these objectives and the risks we face, so that we can establish our priorities for the next year.

We identified three priorities for the 2017–18 fiscal year.

Our first priority is to develop and maintain a skilled, engaged, and bilingual workforce. We recently made many changes to our organization, including changes to the roles and responsibilities of our senior audit managers. We put in place a renewed Bilingualism in the Workplace Strategy and an updated Policy on Learning and Professional Development. We are confident in the benefits we will realize from these initiatives, but we also recognize that change can be unsettling. In the coming year, we will focus on ensuring that we implement these policies and strategies as effectively as possible, to support our people through these changes.

Our second priority is to ensure the selection and continuance of audit products that are likely to have significant impact and value. We are updating how we scope and report our special examinations of Crown corporations, and we will complete this work in the coming year. We have also conducted a review of our financial audit portfolio, to ensure that we conduct audits of value to Parliament and other users of this information. As we experience increasing pressures on our budget, we will conduct a further review in 2017 to ensure that we provide Parliament and others with the assurance and accountability they need in the most efficient way possible. In our performance audit practice, we will consider different approaches and structures that may help us to increase the value we deliver with the resources we use.

Our third priority is to ensure that we are effective, efficient, and accountable in how we govern and manage the Office. In the 2017–18 fiscal year, we will review the requirements of federal legislation, regulations, and policies, to ensure that we can demonstrate our compliance. We will renew our information technology and physical security assessments, to ensure that our people and information are safe and secure. We will also monitor our financial situation and review our resource allocations to ensure that we provide products of the highest value while being efficient in our use of resources.

As we work to realize the benefits of these changes, I would like to thank all of our employees for their continued commitment to the Office and to the work we do for Parliament and all Canadians.

Original signed by

Michael Ferguson, CPA, CA
FCA (New Brunswick)
Auditor General of Canada
1 February 2017

Plans at a glance

Legislative auditing

Financial audits of federal and territorial organizations, including audits of the consolidated financial statements of the Government of Canada and of each of the three territorial governments: 89 planned

Performance audits of federal and territorial organizations, including work of the Commissioner of the Environment and Sustainable Development: 24 planned

Special examinations of federal Crown corporations: 9 planned

Priority 1: A skilled, engaged, and bilingual workforce

Support our people as we implement new audit roles and responsibilities, our Bilingualism in the Workplace Strategy, and our Policy on Learning and Professional Development.

Priority 2: Selection of audits of significant impact and value

Scope, conduct, and report audits to add maximum value for the resources used.

Priority 3: Effective, efficient, and accountable Office governance and management

Ensure that we can demonstrate compliance with all laws, regulations, and policies, and renew information technology and physical security assessments.

For more information on the Office of the Auditor General's plans, priorities, and planned results, see the "Planned results" section of this report.

Raison d'être, mandate, and role: Who we are and what we do

Raison d'être

The Office of the Auditor General is the legislative audit office of the federal government. We are also the legislative auditor of the three territories (Nunavut, Yukon, and the Northwest Territories). We conduct independent audits and studies that provide objective information, advice, and assurance to Parliament, territorial legislatures, governments, and Canadians. All of our audits are conducted according to professional auditing standards and Office policies. With our reports and testimony at parliamentary hearings, we assist Parliament in its work on the authorization and oversight of government spending and operations. Our strategic outcome is to contribute to better-managed government programs and better accountability to Parliament through legislative auditing.

Mandate and role

The Auditor General is an Officer of Parliament who is independent of the government in the execution of his work and responsibilities, and who reports directly to Parliament. His duties are set out in the Auditor General Act, the Financial Administration Act (FAA), and other acts and orders-in-council. The Commissioner of the Environment and Sustainable Development carries out the portion of the Auditor General's mandate related to the environment and sustainable development.

The Office's main legislative auditing duties are

- financial audits of the consolidated financial statements of the Government of Canada and each of the three territorial governments, and of the financial statements of federal Crown corporations, territorial corporations, and other organizations;
- performance audits of federal and territorial organizations and programs;
- special examinations of federal Crown corporations; and
- sustainable development monitoring activities.

Under the Public Servants Disclosure Protection Act, the Auditor General has the mandate to investigate disclosures by public servants of alleged wrongdoing within the Office of the Public Sector Integrity Commissioner. If we determine that allegations of wrongdoing are well founded, we must submit a case report to Parliament.

Professional practices

The Office of the Auditor General works with other legislative audit offices and professional organizations, such as the Chartered Professional Accountants of Canada, to advance legislative audit methodology, accounting and auditing standards, and best practices.

In addition, the Office's Professional Practices Group acts as the National Professional Practices Group, serving members of the Canadian Council of Legislative Auditors by offering methodology, training, and advice upon request.

International activities

Our international activities focus on

- projects funded by Global Affairs Canada;
- International Organization of Supreme Audit Institutions (INTOSAI) working groups;
- INTOSAI Development Initiative projects; and
- other stated federal government priorities (for example, audits of United Nations entities).

For more general information about the Office, see the "Supplementary information" section of this report.

Operating context: Conditions affecting our work

The operating context of the Office of the Auditor General is most affected by developments in the auditing and accounting professions, and by changes in government operations.

Professional developments

All of our audits are planned, performed, and reported in accordance with professional auditing standards. As these standards evolve, we integrate changes into the Office's methodology, tools, and training to ensure that our auditors remain well equipped to conduct their work.

New and amended Canadian Auditing Standards applicable to the practice of financial auditing are expected to be issued in Canada in 2017, for application in 2018. Most notably, changes will include a new auditor's report that provides more transparency on important aspects of the audit and better describes what an audit is and what an auditor does.

Auditing standards will also change for direct engagement audits (that is, performance audits and special examinations). The Canadian Standard for Assurance Engagements (CSAE) 3001—Direct Engagements, which contains new and amended standards, will come into effect in Canada on 30 June 2017.

In addition, a number of new financial accounting standards, both Public Sector Accounting Standards and International Financial Reporting Standards, will be applicable to financial reports that we will audit in the 2017–18 fiscal year.

We do not expect any of these developments to require a need to reallocate resources in the 2017–18 fiscal year.

Government operations

The Office regularly monitors government operations, such as the government's implementation of plans and priorities, its major new initiatives, the emerging challenges it faces, and the changes in how and where it spends money. This monitoring ensures that we direct our auditing efforts toward areas of greatest risk and value to Parliament. Of particular note in the 2017–18 fiscal year will be the impact of the Phoenix payroll system on our audits.

Key risks: Things that could affect our ability to achieve our plans and results

We do not expect the changes to our operating context (described in the previous section) to pose significant risks to the Office of the Auditor General in the 2017–18 fiscal year. Externally, the major factor that could affect our ability to achieve our plans and results is that our funding is stable while our expenses continue to increase. The Office's financial situation is tightening, with our historic carry-forward[1] likely to be consumed, and resource demands increasing. In particular, our information technology capacity may be insufficient to address pending demands. Consequently, the Office will identify all potential resource requirements, including long-term projects, in order to determine the extent of resource demands. At the same time, we will identify potential changes that we could make to our audit operations and support services without impairing our ability to support Parliament in its oversight work.

Internally, we made many changes to our organization. In particular, we changed the roles and responsibilities of our senior audit managers. We put in place a renewed Bilingualism in the Workplace Strategy, and an updated Policy on Learning and Professional Development. We expect these changes to generate many benefits for the Office, but we also recognize that this level of change can be unsettling, and that we need to manage these changes as effectively as possible.

[1] The Office may carry forward to the next fiscal year unspent funding provided by Parliament of up to five percent of its operating budget.

Planned results: What we want to achieve this year

Planning highlights

The Office of the Auditor General identified the following three strategic objectives as priority areas for the 2017–18 fiscal year:

- Develop and maintain a skilled, engaged, and bilingual workforce.
- Ensure selection and continuance of audit products likely to have significant impact and value.
- Ensure effective, efficient, and accountable Office governance and management.

Our workforce

We want to ensure that the changes we make to enhance the engagement, bilingualism, and overall skills of our employees are implemented with minimal disruption. In the 2017–18 fiscal year, we will establish supporting processes and tools to fully implement our new senior audit roles and responsibilities, we will closely monitor the development and execution of second-language learning plans, and we will improve our monitoring of employees' professional development activities.

Our audits

We want to invest our resources in audits that maximize the impact and value of our work for Canadians, Parliament, our other clients, and stakeholders. We will complete our work to improve our scoping and reporting of special examinations. We will review the assurance and accountability provided by some of our financial audits to ensure that value is provided as efficiently as possible. We will focus attention on the financial control environment in government, particularly around the annual audit of the consolidated financial statements of the Government of Canada. In the 2017–18 fiscal year, our emphasis will be on re-establishing a controls-reliant approach for payroll following the implementation of the Phoenix payroll system. We will also review the structures and approaches in our performance audit practice to increase flexibility, and we will enhance the measurement and reporting of the impact these audits have.

Our governance and management

We have made significant changes to the Office's governance and management recently. In the 2017–18 fiscal year, we will review the federal legislative, regulatory, and policy requirements to which we are subject to ensure we can demonstrate our compliance. We will also renew our information technology and physical security assessments.

Planned results

The Office has statutory responsibilities for the audit of the consolidated financial statements of the Government of Canada and each of the three territorial governments, and the financial statements of federal Crown corporations, territorial corporations, and other entities. These

other entities include INTERPOL, for which the Office has been appointed auditor for 2016, 2017, and 2018. In the 2017–18 fiscal year, we will conduct more than 89 financial audits and related assurance engagements.

We plan to report the findings of 24 federal and territorial performance audits in the 2017–18 fiscal year, including performance audits conducted by the Commissioner of the Environment and Sustainable Development. A list of these performance audits appears in the "Supplementary information" section of this report.

Over a 10-year period, the Office performs special examinations of more than 40 federal Crown corporations. In the 2017–18 fiscal year, we plan to complete examinations of 9 federal Crown corporations: the National Capital Commission, Atomic Energy of Canada Limited, Great Lakes Pilotage Authority, the Canadian Museum for Human Rights, Export Development Canada, the Canada Council for the Arts, the Canada Mortgage and Housing Corporation, the Canada Development Investment Corporation, and Ridley Terminals Inc.

We monitor and report the results of our work using a strategic framework that is built around 11 strategic objectives that guide the Office's audit work and administration (see Exhibit 5 in the "Supplementary Information" section of this report). We have a set of performance indicators and targets for each of these objectives that establish our expected results. Exhibit 1 presents our expected results, performance indicators, targets for the 2017–18 fiscal year, and the actual results for the past three fiscal years.

Exhibit 1—Performance indicators and expected results for the 2017–18 fiscal year

Expected results	Performance indicators	2017–18 Target[1]	2013–14 Actual results	2014–15 Actual results	2015–16 Actual results
Be independent, objective, and non-partisan.	Percentage compliance with professional standards and Office policies for independence	100%	Not applicable[3]	Target met	Target met
	Number of founded complaints and allegations regarding failure to comply with professional standards, legal and regulatory requirements, or the Office's System of Quality Control	Zero	Not applicable[3]	Target met	Target met
	Percentage of clients who find that we are independent, objective, and non-partisan	90%	Not applicable[3]	Not applicable[3]	Target met
	Percentage of senior managers in the organizations we audit who find that we are independent, objective, and non-partisan	80%	Not applicable[3]	Not applicable[3]	Target met

[1] Targets remain unchanged from the previous three years, except where noted.

[2] The target for territorial financial audits was 60%; the target for performance audits was 90%.

[3] Not applicable because the indicator was not in place during the fiscal year.

[4] Not available because the data was not collected during the fiscal year.

[5] Initial target of spring 2016 was deferred to 2017.

Exhibit 1—Performance indicators and expected results for the 2017–18 fiscal year (continued)					
Expected results	**Performance indicators**	**2017–18 Target[1]**	**2013–14 Actual results**	**2014–15 Actual results**	**2015–16 Actual results**
Report what is working, areas for improvement, and recommendations in a manner that is understandable, timely, fair, and adds value.	Percentage of users who find that our audits are understandable, timely, fair, and add value:				
	• Crown corporation board and audit committee chairs	90%	88%	Target met	Target met
	• parliamentarians	90%	Not available[4]	Not available[4]	Not available[4]
	Percentage of senior managers in the organizations we audit who find that our audits are understandable, timely, fair, and add value:				
	• financial audits	80%	Target met	Target met	Target met
	• performance audits and special examinations	80%	Target met	57%	69%
	Percentage of reports to Parliament that are reviewed by parliamentary committees	65%	31%	44%	55%
	Percentage of audits that meet statutory deadlines, where applicable, or our planned reporting dates:				
	• financial audits with a statutory deadline and special examinations	100%	97%	96%	88%
	• financial audits of federal organizations with no statutory deadline, financial audits of territorial organizations, and performance audits	80%	Target met[2]	Target met	Target met

[1] Targets remain unchanged from the previous three years, except where noted.

[2] The target for territorial financial audits was 60%; the target for performance audits was 90%.

[3] Not applicable because the indicator was not in place during the fiscal year.

[4] Not available because the data was not collected during the fiscal year.

[5] Initial target of spring 2016 was deferred to 2017.

Exhibit 1—Performance indicators and expected results for the 2017–18 fiscal year (continued)

Expected results	Performance indicators	2017–18 Target[1]	2013–14 Actual results	2014–15 Actual results	2015–16 Actual results
	Percentage of audit recommendations/opinions addressed by entities:				
	• for financial audits, number of qualifications and "other matters" that are addressed from one report to the next.	All	Target not met (2 of 5)	Target not met (3 of 6)	Target not met (3 of 6)
	• for performance audits, percentage of issues examined in our follow-up audits for which progress is assessed as satisfactory	75%	Target not met (50%) (5 of 10)	Target met	No follow-up conducted
	• for special examinations, number of significant deficiencies that are addressed from one examination to the next	All	Target met	Target met	Target met
Contribute to the development and adoption of professional standards and best practices.	Percentage of commitments met to contribute to domestic and international professional standards bodies	100%	Not applicable[3]	Not applicable[3]	Target met
Build and maintain relationships with parliamentarians and key stakeholders.	Percentage of clients who find that auditors met relationship expectations	90%	Not applicable[3]	Not applicable[3]	Target met
	Percentage of senior managers in the organizations we audit who find that auditors met relationship expectations:				
	• financial audits	80%	Not applicable[3]	Not applicable[3]	Target met
	• performance audits	80%	Not applicable[3]	Not applicable[3]	74%
	• special examinations	80%	Not applicable[3]	Not applicable[3]	Target met

[1] Targets remain unchanged from the previous three years, except where noted.

[2] The target for territorial financial audits was 60%, the target for performance audits was 90%.

[3] Not applicable because the indicator was not in place during the fiscal year.

[4] Not available because the data was not collected during the fiscal year.

[5] Initial target of spring 2016 was deferred to 2017.

Exhibit 1—Performance indicators and expected results for the 2017–18 fiscal year (continued)					
Expected results	**Performance indicators**	**2017–18 Target[1]**	**2013–14 Actual results**	**2014–15 Actual results**	**2015–16 Actual results**
Be a financially well-managed organization accountable for the use of resources entrusted to it.	Percentage compliance with financial management and reporting requirements	100%	Not applicable[3]	99%	99%
Ensure selection and continuance of audit products likely to have significant impact and value.	Completion of a value proposition review of our audit products	Once every three years	Not applicable[3]	Not applicable[3]	Target met
	Completion of a report informing Parliament of the value and impact of our financial audit work	Spring 2017	Not applicable[3]	Not applicable[3]	Target not met[5]
Ensure audit products comply with professional standards and Office policies in an economical manner.	Percentage of internal practice reviews that find the opinions and conclusions expressed in our audit reports to be appropriate and supported by the evidence	100%	Target met	Target met	Target met
	Percentage of internal and external reviews that find engagement leaders complied with professional standards	100%	Not applicable[3]	Target met	Target met
	Percentage of internal and external reviews that find our System of Quality Control is suitably designed and operating effectively	100%	Target met	Target met	Target met
	Percentage of audits that are completed on budget	80%	79%	Target met for financial audits and performance audits	74%
Ensure effective and efficient support services.	Percentage of internal service standards met (Human Resources, IT, Security, Editorial Services)	100%	Not applicable[3]	Not applicable[3]	69%
	Percentage of internal clients who find support services are effective and efficient	85%	Not applicable[3]	Not applicable[3]	Not available[4]

[1] Targets remain unchanged from the previous three years, except where noted.

[2] The target for territorial financial audits was 60%; the target for performance audits was 90%.

[3] Not applicable because the indicator was not in place during the fiscal year.

[4] Not available because the data was not collected during the fiscal year.

[5] Initial target of spring 2016 was deferred to 2017.

Exhibit 1—Performance indicators and expected results for the 2017–18 fiscal year (continued)

Expected results	Performance indicators	2017–18 Target[1]	2013–14 Actual results	2014–15 Actual results	2015–16 Actual results
Ensure effective, efficient, and accountable Office governance and management.	Percentage of employees who find that the Office is well governed and managed	85%	Not applicable[3]	Not applicable[3]	77%
	Completion of the Office's annual strategic priority projects to plan, as presented in Departmental Plan	All	Not applicable[3]	Not applicable[3]	Not applicable[3]
Ensure a culture of empowerment.	Percentage of employees who find the Office ensures a culture of empowerment	80%	Not applicable[3]	Not applicable[3]	Target met
Develop and maintain a skilled, engaged, and bilingual workforce.	Percentage of auditors who complete mandatory training within the allotted time frame	100%	Not applicable[3]	Not applicable[3]	Not available[4]
	Percentage of employees who find the Office develops and maintains an engaged workforce	85%	Not applicable[3]	Not applicable[3]	Target met
	Percentage of staff who meet the language requirements of their positions:				
	• Auditor General, assistant auditors general	100%	79%	79%	Target met
	• principals and directors	100%	82%	83%	78%
	• supervisors	100%	Not applicable[3]	Not applicable[3]	81%
	Percentage of employees who find that the Office develops and maintains a bilingual workforce	90%	Not applicable[3]	Not applicable[3]	89%

[1] Targets remain unchanged from the previous three years, except where noted.

[2] The target for territorial financial audits was 60%, the target for performance audits was 90%.

[3] Not applicable because the indicator was not in place during the fiscal year.

[4] Not available because the data was not collected during the fiscal year.

[5] Initial target of spring 2016 was deferred to 2017.

Spending and human resources

Planned spending

Expenditure highlights

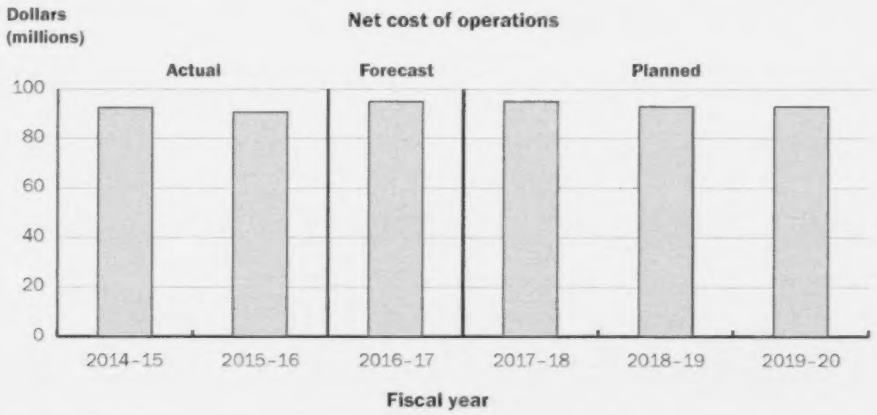
Exhibit 2 provides the Office of the Auditor General's spending summary for the 2014–15 to 2019–20 fiscal years, including planned spending. Exhibit 3 shows the Office's spending trend for the same period. Forecast spending in the 2016–17 fiscal year and planned spending in the 2017–18 fiscal year reflect cost pressures that will reduce the carry-forward[2] funding available for future years. Planned spending for the 2018–19 and 2019–20 fiscal years is based on softer estimates, which are subject to change.

Exhibit 2—Spending summary ($ dollars)

Legislative auditing activity	Actual spending		Forecast spending	Planned spending		
	2014–15	2015–16	2016–17	2017–18	2018–19	2019–20
Financial audits of Crown corporations, territorial governments, and other organizations, and of the summary financial statements of the Government of Canada	37,300,000	43,000,000	42,900,000	43,600,000	42,800,000	42,800,000
Performance audits and studies	43,600,000	34,900,000	34,600,000	34,600,000	34,700,000	34,700,000
Special examinations of Crown corporations	3,100,000	3,500,000	6,000,000	5,300,000	5,000,000	5,000,000
Sustainable development monitoring activities and environmental petitions	1,600,000	1,700,000	2,500,000	2,700,000	1,900,000	1,900,000
Professional practices	8,000,000	9,100,000	9,500,000	9,100,000	8,900,000	8,900,000
Total cost of operations	**93,600,000**	**92,200,000**	**95,500,000**	**95,300,000**	**93,300,000**	**93,300,000**
Less: costs recovered	(1,200,000)	(1,500,000)	(500,000)	(300,000)	(300,000)	(300,000)
Net cost of operations	**92,400,000**	**90,700,000**	**95,000,000**	**95,000,000**	**93,000,000**	**93,000,000**

[2]The Office may carry forward to the next fiscal year unspent funding provided by Parliament of up to five percent of its operating budget.

Exhibit 3—Departmental spending trend



Planned human resources

Exhibit 4 provides the Office's human resources planning summary for the 2014–15 to 2019–20 fiscal years.

Exhibit 4—Human resources planning summary (full-time equivalents)

Actual 2014-15	Actual 2015-16	Forecast 2016-17	Planned full-time equivalents		
			2017-18	2018-19	2019-20
547	546	560	560	560	560

Estimates by vote

For information on the Office of the Auditor General of Canada's organizational appropriations, please consult the 2017–18 Main Estimates.

Supplementary information

Corporate information

Organizational profile

Auditor General of Canada: Michael Ferguson, CPA, CA, FCA (New Brunswick)

Main legislative authorities:

Auditor General Act, R.S.C. 1985, c. A-17

Financial Administration Act, R.S.C. 1985, c. F-11

Year established: 1878

Minister: The Honourable William F. Morneau, P.C., M.P., Minister of Finance*

* The Auditor General acts independently in the execution of his audit responsibilities, but reports to Parliament on expenditures through the Minister of Finance.

Strategic framework

The Office of the Auditor General's strategic framework identifies a number of client, operational, and people management objectives to help direct our work (Exhibit 5). We use this framework, together with our annual risk assessment, to establish our planning priorities and expected results.

Exhibit 5—Strategic framework of the Office of the Auditor General of Canada

Vision	Strategic objectives		
Be widely respected for the quality and impact of our work **Mission** Contribute to well-managed and accountable government for Canadians **Values** The following values define how we conduct our work and ourselves: Democracy and independence Respect for people Integrity and professionalism Stewardship and serving the public interest Commitment to excellence	**Customer perspective** Be independent, objective, and non-partisan Report what is working, areas for improvement, and recommendations in a manner that is understandable, timely, fair, and adds value Contribute to the development and adoption of professional standards and best practices Build and maintain relationships with parliamentarians and key stakeholders **Financial perspective** Be a financially well-managed organization accountable for the use of resources entrusted to it	**Internal perspective** Ensure selection and continuance of audit products likely to have significant impact and value Ensure audit products comply with professional standards and Office policies in an economical manner Ensure effective and efficient support services Ensure effective, efficient, and accountable Office governance and management	**Learning and growth perspective** Ensure a culture of empowerment Develop and maintain a skilled, engaged, and bilingual workforce

Planned reports for 2017–18

Reports to Parliament

Spring 2017: Reports of the Auditor General of Canada

- Customs Tariff
- Federal Scientific Facilities
- Mental Health—Royal Canadian Mounted Police
- Civil Aviation in the North
- Management of Fraud Risk
- Temporary Foreign Worker Program
- Preventing Corruption of Immigration and Border Staff
- Annual Financial Audit Summary Report—2016

Spring 2017: Reports of the Commissioner of the Environment and Sustainable Development

- Clean Energy Technologies
- Fossil Fuel Subsidies

Fall 2017: Reports of the Auditor General of Canada

- Call Centres
- Federal Science Programs
- First Nations and Inuit Oral Health
- Reintegration of Women Offenders
- Refugees
- Royal Military College of Canada
- Infrastructure on Reserves
- Enabling Information Technology Projects

Fall 2017: Reports of the Commissioner of the Environment and Sustainable Development

- Sustainable Development Strategies—Assessing Progress 2017
- Climate Change—Mitigation
- Climate Change—Adaptation
- Climate Change—Collaborative Audit Summary
- Environmental Petitions Annual Report

Reports to northern legislatures

Fall 2017: Reports of the Auditor General of Canada

- Climate Change—Nunavut
- Climate Change—Northwest Territories
- Climate Change—Yukon

Internal audit plan

The Practice Review and Internal Audit team is currently developing its multi-year plan for the 2017–18 to 2019–20 fiscal years, which is expected to be finalized in April 2017.

Appendix A: Definitions

appropriation (crédit): Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (dépenses budgétaires): Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Core Responsibility (responsabilité essentielle): An enduring function or role performed by a department. The intentions of the department with respect to a Core Responsibility are reflected in one or more related Departmental Results that the department seeks to contribute to or influence.

Departmental Plan (Plan ministériel): Provides information on the plans and expected performance of appropriated departments over a three-year period. Departmental Plans are tabled in Parliament each spring.

Departmental Result (résultat ministériel): A Departmental Result represents the change or changes that the department seeks to influence. A Departmental Result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

Departmental Result Indicator (indicateur de résultat ministériel): A factor or variable that provides a valid and reliable means to measure or describe progress on a Departmental Result.

Departmental Results Framework (cadre ministériel des résultats): Consists of the department's Core Responsibilities, Departmental Results and Departmental Result Indicators.

Departmental Results Report (Rapport sur les résultats ministériels): Provides information on the actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

financial audit (audit d'états financiers): Provides assurance that financial statements are presented fairly, in accordance with the applicable financial reporting framework.

full-time equivalent (équivalent temps plein): A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

government-wide priorities (priorités pangouvernementales): For the purpose of the 2017–18 Departmental Plan, government-wide priorities refers to those high-level themesoutlining the government's agenda in the 2015 Speech from the Throne, namely: Growth for the Middle Class; Open and Transparent Government; A Clean Environment and a Strong Economy; Diversity is Canada's Strength; and Security and Opportunity.

horizontal initiatives (initiative horizontale): A horizontal initiative is one in which two or more federal organizations, through an approved funding agreement, work toward achieving clearly defined shared outcomes, and which has been designated (e.g. by Cabinet, a central agency, etc.) as a horizontal initiative for managing and reporting purposes.

Management, Resources and Results Structure (Structure de la gestion, des ressources et des résultats): A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures (dépenses non budgétaires): Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (rendement): What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

performance audit (audit de performance): An independent, objective, and systematic assessment of how well the government is managing its activities, responsibilities, and resources.

Performance indicator (indicateur de rendement): A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

Performance reporting (production de rapports sur le rendement): The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending (dépenses prévues): For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

plans (plan): The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

Priorities (priorité): Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program (programme): A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (architecture d'alignement des programmes): A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

results (résultat): An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

special examination (examen spécial): A form of performance audit that is conducted within Crown corporations. The scope of special examinations is set out in the Financial Administration Act. A special examination considers whether a Crown corporation's systems and practices provide reasonable assurance that its assets are safeguarded and controlled, its resources are managed economically and efficiently, and its operations are carried out effectively.

statutory expenditures (dépenses législatives): Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome (résultat stratégique): A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program (programme temporisé): A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target (cible): A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (dépenses votées): Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.